



MOONGIPA
CAPITAL FINANCE LTD.

POLICY FOR PRESERVATION OF DOCUMENTS

(CIN: L65993DL1987PLC028669)

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1. PREAMBLE

This Policy for Preservation of Documents (“Policy”) has been framed and adopted by the Board of Directors of Moongipa Capital Finance Limited (“Company”) in compliance with the provisions of the Companies Act, 2013, the rules framed thereunder, Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), applicable Secretarial Standards issued by the Institute of Company Secretaries of India (“ICSI”), and other applicable laws, rules, regulations, circulars, guidelines and amendments issued from time to time.

This Policy aims to ensure systematic identification, classification, maintenance, retention, preservation, archival and destruction of documents and records of the Company in compliance with statutory and regulatory requirements.

2. OBJECTIVE

The objective of this Policy is to:

1. Ensure safe preservation and maintenance of documents and records of the Company;
2. Ensure compliance with applicable statutory and regulatory requirements;
3. Provide guidance regarding retention and disposal of documents;
4. Facilitate retrieval of documents whenever required;
5. Protect documents from unauthorized access, alteration or destruction;
6. Ensure proper archival of documents hosted on the Company’s website as required under SEBI LODR Regulations.

3. DEFINITIONS

Unless the context otherwise requires:

a) “Act”

Means the Companies Act, 2013 and the rules made thereunder, including any statutory modification or re-enactment thereof.

b) “Board”

Means the Board of Directors of the Company.

c) “Company”

Means Moongipa Capital Finance Limited.



d) “Document(s)”

Includes summons, notices, requisitions, orders, declarations, forms, correspondence, minutes, books, records, registers, agreements, papers, electronic records, tapes, discs, videos, emails, digital records, and any other records required under applicable laws to be maintained and preserved.

e) “Electronic Record(s)”

Means electronic record as defined under the Information Technology Act, 2000.

f) “Maintenance”

Means keeping documents either physically or in electronic form.

g) “Preservation”

Means maintenance of documents and records in usable form and in good order to prevent damage, destruction or loss.

h) “SEBI LODR Regulations”

Means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment, modification or re-enactment thereof.

4. APPLICABILITY

This Policy shall apply to all departments, employees, Key Managerial Personnel, Directors and authorized representatives of the Company.

This Policy covers all documents and records maintained in physical form and electronic form.

5. CLASSIFICATION OF DOCUMENTS

The documents of the Company shall broadly be classified into the following categories:

A. Documents whose preservation shall be permanent in nature

The Company shall maintain and preserve documents permanently unless otherwise required under any applicable law.

Illustrative list includes:

1. Certificate of Incorporation;
2. Memorandum and Articles of Association;
3. Licenses and statutory registrations;
4. Minutes Books of Board Meetings, Committee Meetings and General Meetings;
5. Statutory Registers maintained under the Companies Act, 2013;
6. Annual Reports;
7. Audited Financial Statements;
8. Orders issued by Courts, Tribunals, SEBI, RBI or other statutory authorities;
9. Documents relating to ownership of assets and properties;
10. Agreements of permanent nature;
11. Policies approved by the Board and amendments thereto;
12. Such other records as may be required under applicable law to be preserved permanently.

B. Documents with preservation period of not less than eight years

The Company shall preserve the following documents for a minimum period of eight years or such longer period as may be prescribed under applicable law:

1. Books of Accounts;
2. Attendance Registers;
3. Taxation records;
4. Bank statements and vouchers;
5. Payroll records;
6. Employee records;
7. Contracts and agreements;
8. Correspondence with statutory authorities;
9. Notices, agendas and supporting documents;
10. Office copies of disclosures submitted to Stock Exchanges;
11. Compliance reports;
12. Internal audit reports;
13. Secretarial audit reports;
14. Documents relating to litigation matters;
15. Any other document required to be maintained under applicable law.

6. MODE OF PRESERVATION

Documents may be preserved in:

1. Physical form; or
2. Electronic form.

The preservation of documents in electronic mode shall be subject to compliance with applicable provisions of the Companies Act, 2013, Information Technology Act, 2000 and rules made thereunder.

The Company may maintain documents in electronic form through secured servers, cloud storage systems, digital backups or any other recognized electronic mode.

7. ARCHIVAL OF DOCUMENTS HOSTED ON WEBSITE

In compliance with Regulation 30(8) of SEBI LODR Regulations, all events or information disclosed to the Stock Exchanges and hosted on the website of the Company shall be maintained on the website for a minimum period of five years and thereafter archived as per the archival process of the Company.

The archived documents shall be retained for such period as may be determined by the Company in compliance with applicable laws.

8. RESPONSIBILITY FOR MAINTENANCE AND PRESERVATION

The respective Department Heads shall be responsible for maintenance and preservation of documents pertaining to their departments.

The Company Secretary shall be responsible for:

1. Monitoring compliance with this Policy;
2. Ensuring proper maintenance of secretarial and statutory records;
3. Coordinating with departments regarding preservation and destruction of documents;
4. Ensuring compliance with SEBI LODR Regulations and Companies Act requirements.

9. DESTRUCTION OF DOCUMENTS

Documents whose retention period has expired may be destroyed after approval from the respective Department Head and/or Company Secretary, subject to compliance with applicable laws.

Documents may be destroyed in any of the following manner:

1. Shredding of physical records;
2. Permanent deletion of electronic records;
3. Any other mode ensuring complete destruction.

Provided that documents pertaining to ongoing litigation, investigation, inspection, audit or proceedings shall not be destroyed until completion of such proceedings and expiry of applicable limitation period.

10. SECURITY AND CONFIDENTIALITY

The Company shall ensure adequate security measures for protection of documents and records against:

1. Unauthorized access;
2. Alteration or tampering;
3. Loss or destruction;
4. Data breaches;
5. Theft or misuse.

Access to confidential records shall be restricted to authorized personnel only.

11. REVIEW OF POLICY

This Policy shall be reviewed periodically by the Board of Directors or any Committee/official authorized by the Board in line with applicable legal and regulatory requirements.

Any subsequent amendment/modification in the Companies Act, 2013, SEBI LODR Regulations, RBI directions or any other applicable laws shall automatically apply to this Policy.

12. AMENDMENT

The Board of Directors of the Company reserves the right to amend, modify or revise this Policy in whole or in part, at any time, in accordance with applicable laws.

13. INTERPRETATION

In case of any ambiguity or conflict between the provisions of this Policy and applicable laws, the provisions of applicable laws shall prevail.

14. EFFECTIVE DATE

This Policy was approved and updated by the Board of Director in their meeting held on 25th May, 2026